

**STATE PERSONAL INCOME TAXES: FEDERAL STARTING POINTS**  
(as of January 1, 2015)

| STATE             | Relation to Federal Internal Revenue Code | Federal Tax Base Used as Starting Point to Calculate State Taxable Income |
|-------------------|---|---|
| ALABAMA           | ---                                       | ---   |
| ALASKA            | no state income tax                       | ---   |
| ARIZONA           | 1/1/14                                    | adjusted gross income   |
| ARKANSAS          | ---                                       | ---   |
| CALIFORNIA        | 1/1/09                                    | adjusted gross income   |
| COLORADO          | Current                                   | taxable income  |
| CONNECTICUT       | Current                                   | adjusted gross income   |
| DELAWARE          | Current                                   | adjusted gross income   |
| FLORIDA           | no state income tax                       | ---   |
| GEORGIA           | 1/1/14                                    | adjusted gross income   |
| HAWAII            | 12/31/13                                  | adjusted gross income   |
| IDAHO             | 1/1/14                                    | taxable income  |
| ILLINOIS          | Current                                   | adjusted gross income   |
| INDIANA           | 1/1/13                                    | adjusted gross income   |
| IOWA              | 1/1/14                                    | adjusted gross income   |
| KANSAS            | Current                                   | adjusted gross income   |
| KENTUCKY          | 1/1/14                                    | adjusted gross income   |
| LOUISIANA         | Current                                   | adjusted gross income   |
| MAINE             | 12/31/13                                  | adjusted gross income   |
| MARYLAND          | Current                                   | adjusted gross income   |
| MASSACHUSETTS     | 1/1/05                                    | adjusted gross income   |
| MICHIGAN          | Current (a)                               | adjusted gross income   |
| MINNESOTA         | 3/26/14                                   | taxable income  |
| MISSISSIPPI       | ---                                       | ---   |
| MISSOURI          | Current                                   | adjusted gross income   |
| MONTANA           | Current                                   | adjusted gross income   |
| NEBRASKA          | Current                                   | adjusted gross income   |
| NEVADA            | no state income tax                       | ---   |
| NEW HAMPSHIRE     | on interest & dividends only              | ---   |
| NEW JERSEY        | ---                                       | ---   |
| NEW MEXICO        | Current                                   | adjusted gross income   |
| NEW YORK          | Current                                   | adjusted gross income   |
| NORTH CAROLINA    | 12/31/13                                  | adjusted gross income   |
| NORTH DAKOTA      | Current                                   | taxable income  |
| OHIO              | 3/22/13                                   | adjusted gross income   |
| OKLAHOMA          | Current                                   | adjusted gross income   |
| OREGON            | 1/3/13                                    | taxable income  |
| PENNSYLVANIA      | ---                                       | ---   |
| RHODE ISLAND      | Current                                   | adjusted gross income   |
| SOUTH CAROLINA    | 13/31/13                                  | taxable income  |
| SOUTH DAKOTA      | no state income tax                       | ---   |
| TENNESSEE         | on interest & dividends only              | ---   |
| TEXAS             | no state income tax                       | ---   |
| UTAH              | Current                                   | adjusted gross income   |
| VERMONT           | 1/1/14                                    | taxable income  |
| VIRGINIA          | 1/2/13                                    | adjusted gross income   |
| WASHINGTON        | no state income tax                       | ---   |
| WEST VIRGINIA     | 13/31/13                                  | adjusted gross income   |
| WISCONSIN         | 12/31/10                                  | adjusted gross income   |
| WYOMING           | no state income tax                       | ---   |
| DIST. OF COLUMBIA | Current                                   | adjusted gross income   |

Source: Compiled by the Federation of Tax Administrators from various sources.

Notes:

--- state does not employ a federal starting point. Current indicates state has adopted IRC as currently in effect. Dates indicate state has adopted IRC as ammended to that date.

(a) Michigan's taxpayers can choose to use either current or 1/1/96 federal law.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning \_\_\_\_\_, 2014, ending \_\_\_\_\_, 20 See separate instructions.

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your social security number \_\_\_\_\_

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_ **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). \_\_\_\_\_ **Presidential Election Campaign**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

**Filing Status** 1  Single 4  Head of household (with qualifying person). (See instructions.) if the qualifying person is a child but not your dependent, enter this child's name here. **▶**  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above and full name here. **▶** 5  Qualifying widow(er) with dependent child  
 Check only one box.

**Exemptions** 6a  Yourself. If someone can claim you as a dependent, do not check box 6a. . . . } **Boxes checked on 6a and 6b**  
 b  Spouse . . . . } **No. of children on 6c who:**  
 • lived with you  
 • did not live with you due to divorce or separation (see instructions)  
 Dependents on 6c not entered above  
 Add numbers on lines above **▶**

| c Dependents:  |           | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) |
|----------------|-----------|--|-------------------------------------|--|
| (1) First name | Last name |  |                                     |  |
|                |           |  |                                     | <input type="checkbox"/>   |

d Total number of exemptions claimed . . . . .

**Income** 7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . 7  
 8a Taxable interest. Attach Schedule B if required . . . . . 8a  
 b Tax-exempt interest. Do not include on line 8a . . . . . 8b  
 9a Ordinary dividends. Attach Schedule B if required . . . . . 9a  
 b Qualified dividends . . . . . 9b  
 10 Taxable refunds, credits, or offsets of state and local income taxes . . . . . 10  
 11 Alimony received . . . . . 11  
 12 Business income or (loss). Attach Schedule C or C-EZ . . . . . 12  
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here **▶**  13  
 14 Other gains or (losses). Attach Form 4797 . . . . . 14  
 15a IRA distributions . . . . . 15a b Taxable amount . . . . . 15b  
 16a Pensions and annuities . . . . . 16a b Taxable amount . . . . . 16b  
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . . 17  
 18 Farm income or (loss). Attach Schedule F . . . . . 18  
 19 Unemployment compensation . . . . . 19  
 20a Social security benefits . . . . . 20a b Taxable amount . . . . . 20b  
 21 Other income. List type and amount . . . . . 21  
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **▶** 22

**Adjusted Gross Income** 23 Educator expenses . . . . . 23  
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . . 24  
 25 Health savings account deduction. Attach Form 8889 . . . . . 25  
 26 Moving expenses. Attach Form 3903 . . . . . 26  
 27 Deductible part of self-employment tax. Attach Schedule SE . . . . . 27  
 28 Self-employed SEP, SIMPLE, and qualified plans . . . . . 28  
 29 Self-employed health insurance deduction . . . . . 29  
 30 Penalty on early withdrawal of savings . . . . . 30  
 31a Alimony paid b Recipient's SSN **▶** . . . . . 31a  
 32 IRA deduction . . . . . 32  
 33 Student loan interest deduction . . . . . 33  
 34 Tuition and fees. Attach Form 8917 . . . . . 34  
 35 Domestic production activities deduction. Attach Form 8903 . . . . . 35  
 36 Add lines 23 through 35 . . . . . 36  
 37 Subtract line 36 from line 22. This is your adjusted gross income **▶** 37

**Tax and Credits**

38 Amount from line 37 (adjusted gross income) **38**

39a Check  You were born before January 2, 1950,  Blind. **Total boxes checked ▶ 39a**

if:  Spouse was born before January 2, 1950,  Blind.

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**Standard Deduction for—**

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others: Single or Married filing separately, \$6,200
- Married filing jointly or Qualifying widow(er), \$12,400
- Head of household, \$9,100

40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40**

41 Subtract line 40 from line 38 **41**

42 **Exemptions.** If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions **42**

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43**

44 **Tax** (see instructions). Check if any from: a  Form(s) 8814 b  Form 4972 c  **44**

45 **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

46 Excess advance premium tax credit repayment. Attach Form 8962 **46**

47 Add lines 44, 45, and 46 **47**

48 Foreign tax credit. Attach Form 1116 if required **48**

49 Credit for child and dependent care expenses. Attach Form 2441 **49**

50 Education credits from Form 8863, line 19 **50**

51 Retirement savings contributions credit. Attach Form 8880 **51**

52 Child tax credit. Attach Schedule 8812, if required **52**

53 Residential energy credits. Attach Form 5695 **53**

54 Other credits from Form: a  3800 b  8801 c  **54**

55 Add lines 48 through 54. These are your **total credits** **55**

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56**

**Other Taxes**

57 Self-employment tax. Attach Schedule SE **57**

58 Unreported social security and Medicare tax from Form: a  4137 b  8919 **58**

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59**

60a Household employment taxes from Schedule H **60a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **60b**

61 Health care: individual responsibility (see instructions) Full-year coverage  **61**

62 Taxes from: a  Form 8959 b  Form 8960 c  Instructions; enter code(s) **62**

63 Add lines 56 through 62. This is your **total tax** **63**

**Payments**

64 Federal income tax withheld from Forms W-2 and 1099 **64**

65 2014 estimated tax payments and amount applied from 2013 return **65**

66a **Earned income credit (EIC)** **66a**

b Nontaxable combat pay election **66b**

67 Additional child tax credit. Attach Schedule 8812 **67**

68 American opportunity credit from Form 8863, line 8 **68**

69 Net premium tax credit. Attach Form 8962 **69**

70 Amount paid with request for extension to file **70**

71 Excess social security and tier 1 RRTA tax withheld **71**

72 Credit for federal tax on fuels. Attach Form 4136 **72**

73 Credits from Form: a  2439 b  Reserved c  Reserved d  **73**

74 Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** **74**

**Refund**

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid** **75**

76a Amount of line 75 you want **refunded to you**. If Form 8888 is attached, check here  **76a**

Direct deposit? See instructions. ▶ b Routing number           ▶ c Type:  Checking  Savings

▶ d Account number

77 Amount of line 75 you want **applied to your 2015 estimated tax** ▶ **77**

**Amount You Owe**

78 **Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶ **78**

79 Estimated tax penalty (see instructions) **79**

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)?  **Yes.** Complete below.  **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature  Date  Your occupation  Daytime phone number

Spouse's signature. If a joint return, **both** must sign.  Date  Spouse's occupation  If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Preparer Use Only**

Print/Type preparer's name  Preparer's signature  Date  Check  if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

DEPT USE ONLY



\* 1 4 1 1 1 1 1 0 0 \*

**2014**  
VERMONT *Income Tax Return* **FORM IN-111**

|                            |  |   |   |  |
|----------------------------|--|---|---|--|
| Taxpayer Information       | 1. Taxpayer's Last Name  | First Name  | Initial   | Taxpayer's Social Security Number  |
|                            | Spouse's or CU Partner's Last Name   | First Name  | Initial   | Spouse's or CU Partner's Social Security Number                                    |
|                            | Mailing Address (Number and Street/Road or PO Box)   |   |   |  |
|                            | City   | State   | ZIP Code  | Check here if using RECOMPUTED Federal Return information <input type="checkbox"/> |
|                            | <input type="checkbox"/> Check here if this is an AMENDED return   | <input type="checkbox"/> Check if taxpayer died during 2014 | <input type="checkbox"/> Check if Spouse or CU Partner died during 2014 |  |
| 1. VT School District Code | 2. 911 street address on 12/31/2014 - Number, street/road name (Do not use "PO Box", "same", or Town name) |   |   |  |

|                        |  |   |  |   |  |  |          |
|------------------------|--|---|--|---|--|--|----------|
| Tax Filing Information | <b>FILING STATUS</b>   |   |  |   |  | <input type="checkbox"/> <b>8a. Married Filing Separately</b><br><input type="checkbox"/> <b>8b. CU Filing Separately</b><br>Enter Spouse or CU Partner full name _____<br>Enter Spouse or CU Partner Social Security Number _____ |          |
|                        | <input type="checkbox"/> 3. Single   | <input type="checkbox"/> 4. Head of Household | <input type="checkbox"/> 5. Married Filing Jointly | <input type="checkbox"/> 6. CU Partner Filing Jointly | <input type="checkbox"/> 7. Qualifying Widow(er) with dependent children |  |          |
| 9.                     | EXEMPTIONS CLAIMED (Federal Form 1040-Line 6d; 1040A-Line 6d; 1040EZ/1040NR-EZ-enter 0, 1, or 2) ..... |   |  |   |  |  | 9. _____ |

|                |   |  |   |       |       |     |  |
|----------------|---|--|---|-------|-------|-----|--|
| Taxable Income | 10.   | ADJUSTED GROSS INCOME (Federal Form 1040-Line 37; 1040A-Line 21; 1040EZ-Line 4)  | <input type="checkbox"/> ← Check to indicate loss | 10.   | _____ | .00 |  |
|                | 11.   | FEDERAL TAXABLE INCOME (Federal Form 1040-Line 43; 1040A-Line 27; 1040EZ-Line 6) If the Federal amount is zero, see instructions on page 7 | <input type="checkbox"/> ← Check to indicate loss | 11.   | _____ | .00 |  |
|                | <b>ADDITIONS:</b>   |  |   |       |       |     |  |
|                | 12a.  | Income from Non-VT State and Local Obligations (Schedule IN-112, Part I, Line 3)   |   | 12a.  | _____ | .00 |  |
|                | 12b.  | Bonus Depreciation allowed under Federal law for 2014  |   | 12b.  | _____ | .00 |  |
|                | 12c.  | Addback of State and Local Income Taxes (Schedule IN-154, Line 10)   | <input type="checkbox"/> ← If negative check here | 12c.  | _____ | .00 |  |
|                | 13.   | FEDERAL TAXABLE INCOME WITH ADDITIONS (Add Lines 11, 12a, 12b, and 12c)  | <input type="checkbox"/> ← Check to indicate loss | 13.   | _____ | .00 |  |
|                | <b>SUBTRACTIONS:</b>  |  |   |       |       |     |  |
|                | 14a.  | Interest Income from U.S. Obligations  |   | 14a.  | _____ | .00 |  |
|                | 14b.  | Capital Gains Exclusion (Schedule IN-153, Line 21)   |   | 14b.  | _____ | .00 |  |
| 14c.           | Adjustment for prior years' Bonus Depreciation  |  | 14c.  | _____ | .00   |     |  |
| 14d.           | Add Lines 14a, 14b, and 14c   |  | 14d.  | _____ | .00   |     |  |
| 15.            | VT TAXABLE INCOME (Subtract Line 14d from Line 13. If Line 14d is more than Line 13, enter zero.) |  | 15.   | _____ | .00   |     |  |

|               |     |  |     |       |     |
|---------------|-----|--|-----|-------|-----|
| VT Income Tax | 16. | VT INCOME TAX FROM VT TAX TABLE OR TAX RATE SCHEDULE on Line 15 amount                     | 16. | _____ | .00 |
|               | 17. | ADDITIONS TO VT INCOME TAX (Schedule IN-112, Part II, Line 7)                              | 17. | _____ | .00 |
|               | 18. | VT INCOME TAX WITH ADDITIONS (Add Lines 16 & 17)   | 18. | _____ | .00 |
|               | 19. | SUBTRACTIONS FROM VT INCOME TAX (Schedule IN-112, Part II, Line 15)                        | 19. | _____ | .00 |
|               | 20. | VT INCOME TAX (Subtract Line 19 from Line 18. If Line 19 is more than Line 18, enter zero) | 20. | _____ | .00 |
|               | 21. | INCOME ADJUSTMENT (Schedule IN-113, Line 40 OR 100.00%)                                    | 21. | _____ | %   |
|               | 22. | ADJUSTED VT INCOME TAX (Multiply Line 20 by Line 21)                                       | 22. | _____ | .00 |

Staple W-2/1099s here

|                      |                        |
|----------------------|------------------------|
| Taxpayer's Last Name | Social Security Number |
|----------------------|------------------------|

Keep a copy for your records.



\* 1 4 1 1 1 1 2 0 0 \*

Enter amount from Line 22 \_\_\_\_\_

|   |   |
|---|---|
| Credits and Use Tax   | 23. <u>.00</u> + 24. <u>.00</u> = 25. <u>.00</u>  |
|   | CREDIT FOR INCOME TAX PAID TO OTHER STATE OR CANADIAN PROVINCE (Schedule IN-117, Line 21)      VT TAX CREDITS (Schedule IN-112, Part IV, Line 6 OR Schedule IN-119)      TOTAL VT CREDITS (Add Lines 23 and 24) |
|   | 26. VT INCOME TAX AFTER CREDITS (Subtract Line 25 from Line 22. If Line 25 is more than Line 22, enter zero.)      26. <u>.00</u>   |
|   | 27. USE TAX (See page 8 for instructions and chart) ..... 27. <u>.00</u><br>Check here to certify that no Use Tax is due <input type="checkbox"/>   |
| 28. TOTAL VT TAXES (Add Lines 26 and 27) ..... 28. <u>.00</u> |   |

|   |   |
|---|---|
| Contributions   | 29a. <u>.00</u> + 29b. <u>.00</u> + 29c. <u>.00</u> + 29d. <u>.00</u> = 29e. <u>.00</u>       |
|   | Nongame Wildlife Fund      Children's Trust Fund      VT Veterans' Fund      Green Up Vermont |
| 30. TOTAL OF VT TAXES & VOLUNTARY CONTRIBUTIONS (Add Lines 28 and 29e) ..... 30. <u>.00</u> |   |

|                      |  |
|----------------------|--|
| Payments and Credits | 31a. From W-2, 1099, etc. VT Tax Withheld ..... 31a. <u>.00</u>  |
|                      | 31b. From VT Form IN-114 Estimated Tax for 2014 and/or Form IN-151, Extension with payment ..... 31b. <u>.00</u>   |
|                      | 31c. Earned Income Tax Credit (Schedule IN-112, Part III) ..... 31c. <u>.00</u>  |
|                      | 31d. Renter Rebate (Form PR-141, Line 9) ..... 31d. <u>.00</u>   |
|                      | 31e. From VT Form RW-171 VT Real Estate Withholding (see instructions on page 9) ..... 31e. <u>.00</u>   |
|                      | 31f. From VT Form WH-435 Estimated Income Tax Payment made by Business Entity for Nonresident Partner, Member, or Shareholder (see page 9) ..... 31f. <u>.00</u> |
|                      | 31g. Low Income Child & Dependent Care Credit (See instructions on page 10) ..... 31g. <u>.00</u>  |
|                      | 31h. TOTAL PAYMENTS AND CREDITS (Add Lines 31a through 31g) ..... 31h. <u>.00</u>  |

|        |  |
|--------|--|
| Refund | 32. OVERPAYMENT If Line 30 is less than Line 31h, subtract Line 30 from Line 31h ..... 32. <u>.00</u>  |
|        | 33a. REFUND TO BE CREDITED TO 2015 ESTIMATED TAX PAYMENT<br>Amount on 31d cannot be credited to 2015 estimated tax payment ..... 33a. <u>.00</u> |
|        | 33b. REFUND TO BE CREDITED TO 2015 PROPERTY TAX BILL. 33b. <u>.00</u>  |
|        | 34. REFUND AMOUNT (Subtract Lines 33a and 33b from Line 32) ..... 34. <u>.00</u>   |

|     |  |
|-----|--|
| Due | 35. If Line 30 is more than Line 31h, subtract Line 31h from Line 30. See page 10 for instructions on tax due ..... 35. <u>.00</u>                   |
|     | 36. <u>.00</u> Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152 or IN-152A)      37. Add Lines 35 and 36 ..... 37. <u>.00</u> |

|                          |                          |                |                  |                |
|--------------------------|--------------------------|----------------|------------------|----------------|
| For amended returns only | Original refund received | Refund due now | Original payment | Amount due now |
|--------------------------|--------------------------|----------------|------------------|----------------|

|            |   |      |            |   |                  |
|------------|---|------|------------|---|------------------|
| Signatures | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Preparers cannot use return information for purposes other than preparing returns. |      |            |   |                  |
|            | Signature   | Date | Occupation | Check if age 65 or older <input type="checkbox"/> | Telephone Number |
|            | Signature. If a joint return, BOTH must sign.   | Date | Occupation | <input type="checkbox"/>                          |                  |

Check here if authorizing the VT Department of Taxes to discuss this return and attachments with your preparer.

|                     |   |      |                             |
|---------------------|---|------|-----------------------------|
| Preparer's Use Only | Preparer's signature                                | Date | Preparer's SSN or PTIN      |
|                     | Firm's name (or yours if self-employed) and address | EIN  | Preparer's Telephone Number |
|                     | 5454  |      |                             |

**Table 4: Personal Exemptions/Credits by State (Tax Year 2013)**

| State                       | Exemption/<br>Credit | Single             | Married-J          | Married-S          | Head of<br>Household | Elderly | Dependent     | Handicapped<br>Dependent | Blind--B<br>Deaf--D<br>Disabled--DS |
|-----------------------------|----------------------|--------------------|--------------------|--------------------|----------------------|---------|---------------|--------------------------|-------------------------------------|
| Alabama                     | Exemption            | \$1,500            | \$3,000            | \$1,500            | \$3,000              | \$-0-   | \$300-\$1,000 | \$-0-                    | \$-0-                               |
| Arizona                     | Exemption            | 2,100              | 4,200              | 2,100              | 4,200/3,150          | 2,100   | 2,300         | -0-                      | B 1,500                             |
| Arkansas                    | Credit               | 26                 | 52                 | 26                 | 52                   | 26      | 26            | 500                      | B,D 26                              |
| California                  | Credit               | 106                | 212                | 106                | 106                  | 106     | 326           | -0-                      | B 106                               |
| Colorado                    | Exemption            | Federal            | Federal            | Federal            | Federal              | Federal | Federal       | Federal                  | Federal                             |
| Connecticut                 | Credit               | 0-75%              | 0-75%              | 0-75%              | 0-75%                | -0-     | -0-           | -0-                      | -0-                                 |
| Delaware                    | Credit               | 110                | 220                | 110                | 110                  | 110     | 110           | -0-                      | -0-                                 |
| Dist. of Columbia           | Exemption            | 1,675              | 3,350              | 1,675              | 3,350                | 1,675   | 1,675         | -0-                      | B 1,675                             |
| Georgia                     | Exemption            | 2,700              | 7,400              | 3,700              | 2,700                | -0-     | 3,000         | -0-                      | -0-                                 |
| Hawaii                      | Exemption            | 1,144              | 2,288              | 1,144              | 1,144                | 1,144   | 1,144         | -0-                      | B,D,DS 7,000                        |
| Idaho                       | Exemption            | Federal            | Federal            | Federal            | Federal              | Federal | Federal       | Federal                  | Federal                             |
| Illinois                    | Exemption            | 2,100              | 4,200              | 2,100              | 2,100                | 1,000   | 2,100         | -0-                      | B 1,000                             |
| Indiana                     | Exemption            | 1,000              | 2,000              | 1,000              | 1,000                | 1,000   | 1,500         | -0-                      | B 1,000                             |
| Iowa                        | Credit               | 40                 | 80                 | 40                 | 80                   | 20      | 40            | -0-                      | B 20                                |
| Kansas                      | Exemption            | 2,250              | 4,500              | 2,250              | 4,500                | -0-     | 2,250         | -0-                      | -0-                                 |
| Kentucky                    | Credit               | 20                 | 40                 | 20                 | 20                   | 40      | 20            | -0-                      | B 40                                |
| Louisiana                   | Exemption            | 1,000 <sup>a</sup> | 2,000 <sup>a</sup> | 1,000 <sup>a</sup> | 1,000 <sup>a</sup>   | 1,000   | 1,000         | -0-                      | B 1,000                             |
| Maine                       | Exemption            | Federal            | Federal            | Federal            | Federal              | Federal | Federal       | Federal                  | Federal                             |
| Maryland                    | Exemption            | 3,200              | 6,400              | 3,200              | 6,400                | 1,000   | 3,200         | -0-                      | B 1,000                             |
| Massachusetts               | Exemption            | 4,400              | 8,800              | 4,400              | 6,800                | 700     | 1,000         | -0-                      | B 2,200                             |
| Michigan                    | Exemption            | 3,950              | 7,900              | 3,950              | 3,950                | -0-     | 3,950         | -0-                      | B,D,DS 2,500                        |
| Minnesota <sup>b</sup>      | Exemption            | Federal            | Federal            | Federal            | Federal              | Federal | Federal       | Federal                  | Federal                             |
| Mississippi                 | Exemption            | 6,000              | 12,000             | 6,000              | 8,000                | 1,500   | 1,500         | -0-                      | B 1,500                             |
| Missouri                    | Exemption            | 2,100              | 4,200              | 2,100              | 3,500                | -0-     | 2,200/1,200   | -0-                      | -0-                                 |
| Montana                     | Exemption            | 2,280              | 4,560              | 2,280              | 2,280                | 2,280   | 2,280         | 2,280                    | B 2,280                             |
| Nebraska                    | Credit               | 126                | 252                | 126                | 126                  | -0-     | 126           | -0-                      | -0-                                 |
| New Hampshire               | Exemption            | 2,400              | 4,800              | 2,400              | 2,400                | 1,200   | -0-           | -0-                      | B, DS 1,200                         |
| New Jersey                  | Exemption            | 1,000              | 2,000              | 1,000              | 1,000                | 1,000   | 1,500/1,000   | -0-                      | B, DS 1,000                         |
| New Mexico <sup>c</sup>     | Exemption            | Federal            | Federal            | Federal            | Federal              | Federal | Federal       | Federal                  | Federal                             |
| New York                    | Exemption            | -0-                | -0-                | -0-                | -0-                  | -0-     | 1,000         | -0-                      | -0-                                 |
| North Carolina              | Exemption            | 2,500/2,000        | 5,000/4,000        | 2,500/2,000        | 2,500/2,000          | -0-     | 2,500/2,000   | -0-                      | -0-                                 |
| North Dakota                | Exemption            | Federal            | Federal            | Federal            | Federal              | Federal | Federal       | Federal                  | Federal                             |
| Ohio                        | Exemption/Cr         | 1,700/20           | 3,400/40           | 1,700/20           | 1,700/20             | -0-     | 1,700/20      | -0-                      | -0-                                 |
| Oklahoma                    | Exemption            | 1,000              | 2,000              | 1,000              | 1,000                | 1,000   | 1,000         | -0-                      | B 1,000                             |
| Oregon                      | Credit               | 188                | 376                | 188                | 188                  | -0-     | 188           | 188                      | -0-                                 |
| Pennsylvania                | None                 | -0-                | -0-                | -0-                | -0-                  | -0-     | -0-           | -0-                      | -0-                                 |
| Rhode Island <sup>b</sup>   | Exemption            | \$3,750            | \$7,500            | \$3,750            | \$3,750              | -0-     | \$3,750       | -0-                      | -0-                                 |
| South Carolina <sup>d</sup> | Exemption            | \$3,900            | \$7,800            | \$3,900            | \$3,900              | -0-     | 3,900         | -0-                      | -0-                                 |
| Tennessee                   | Exemption            | 1,250              | 2,500              | 1,250              | 1,250                | -0-     | -0-           | -0-                      | B, DS Exempt                        |
| Utah <sup>e</sup>           | Exemption/Cr         | 2,925              | 5,850              | 2,925              | 2,925                | -0-     | 2,925         | 2,925                    | -0-                                 |
| Vermont                     | Exemption            | Federal            | Federal            | Federal            | Federal              | Federal | Federal       | Federal                  | Federal                             |
| Virginia                    | Exemption            | 930                | 1,860              | 930                | 930                  | 800     | 930           | -0-                      | B 800                               |
| West Virginia               | Exemption            | 2,000              | 4,000              | 2,000              | 2,000                | -0-     | 2,000         | -0-                      | -0-                                 |
| Wisconsin                   | Exemption            | 700                | 1,400              | 700                | 700                  | 250     | 700           | -0-                      | -0-                                 |

<sup>a</sup> These personal exemption amounts are included in the combined standard deduction/personal exemption figures shown in Table 3.

<sup>b</sup> The exemption is phased out at higher incomes based on state income thresholds.

<sup>c</sup> An additional exemption of up to \$2,500 is provided for each federal exemption claimed by low- and middle-income taxpayers, subject to phase-out.

<sup>d</sup> An additional exemption of \$3,900 is allowed for each child under 6 years of age.

<sup>e</sup> The sum of exemptions and deductions is multiplied by 6% and claimed as a credit, subject to phase-out based on income.

**Table 3: Standard Deduction by State (Tax Year 2013)**

| State                | % of AGI | Single            | Married-J            | Married-S            | Head of Household |
|----------------------|----------|-------------------|----------------------|----------------------|-------------------|
| Alabama              |          | \$2,500-\$2,000   | \$7,500-\$4,000      | \$3,750-\$2,000      | \$4,700-\$2,000   |
| Arizona              |          | \$4,945           | \$9,883              | \$4,945              | \$9,883           |
| Arkansas             |          | \$2,000           | \$4,000              | \$2,000              | \$2,000           |
| California           |          | \$3,906           | \$7,812              | \$3,906              | \$7,812           |
| Colorado             |          | Federal           | Federal              | Federal              | Federal           |
| Connecticut          |          | \$14,000 - \$0    | \$24,000 - \$0       | \$12,000 - \$0       | \$19,000 - \$0    |
| Delaware             |          | \$3,250           | \$6,500              | \$3,250              | \$3,250           |
| District of Columbia |          | \$4,100           | \$4,100              | \$2,050              | \$4,100           |
| Georgia              |          | \$2,300           | \$3,000              | \$1,500              | \$2,300           |
| Hawaii               |          | \$2,200           | \$4,400              | \$2,200              | \$3,212           |
| Idaho                |          | Federal           | Federal              | Federal              | Federal           |
| Illinois             |          | None              | None                 | None                 | None              |
| Indiana              |          | None              | None                 | None                 | None              |
| Iowa                 |          | \$1,900           | \$4,670              | \$1,900              | \$4,670           |
| Kansas               |          | \$3,000           | \$7,500              | \$3,750              | \$5,500           |
| Kentucky             |          | \$2,360           | \$2,360              | \$2,360              | \$2,360           |
| Louisiana*           |          | \$4,500           | \$9,000              | \$4,500              | \$9,000           |
| Maine                |          | \$6,100           | \$10,150             | \$5,075              | \$8,950           |
| Maryland             | 15%      | \$1,500-\$2,000   | \$3,000-\$4,000      | \$1,500-\$2,000      | \$3,000-\$4,000   |
| Massachusetts        |          | None              | None                 | None                 | None              |
| Michigan             |          | None              | None                 | None                 | None              |
| Minnesota            |          | Federal           | Federal less \$2,050 | Federal less \$1,025 | Federal           |
| Mississippi          |          | \$2,300           | \$4,600              | \$2,300              | \$3,400           |
| Missouri             |          | Federal           | Federal              | Federal              | Federal           |
| Montana              | 20%      | \$1,900 - \$4,270 | \$3,800 - \$8,540    | \$1,900 - \$4,270    | \$3,800 - \$8,540 |
| Nebraska             |          | Federal           | Federal              | Federal              | Federal           |
| New Hampshire        |          | None              | None                 | None                 | None              |
| New Jersey           |          | None              | None                 | None                 | None              |
| New Mexico           |          | Federal           | Federal              | Federal              | Federal           |
| New York             |          | \$7,700           | \$15,400             | \$7,700              | \$10,800          |
| North Carolina       |          | \$3,000           | \$6,000              | \$3,000              | \$4,400           |
| North Dakota         |          | Federal           | Federal              | Federal              | Federal           |
| Ohio                 |          | None              | None                 | None                 | None              |
| Oklahoma             |          | Federal           | Federal              | Federal              | Federal           |
| Oregon               |          | \$2,080           | \$4,160              | \$2,080              | \$3,345           |
| Pennsylvania         |          | None              | None                 | None                 | None              |
| Rhode Island         |          | \$8,000           | \$16,000             | \$8,000              | \$12,000          |
| South Carolina       |          | Federal           | Federal              | Federal              | Federal           |
| Tennessee            |          | None              | None                 | None                 | None              |
| Utah                 |          | Federal           | Federal              | Federal              | Federal           |
| Vermont              |          | Federal           | Federal              | Federal              | Federal           |
| Virginia             |          | \$3,000           | \$6,000              | \$3,000              | \$3,000           |
| West Virginia        |          | None              | None                 | None                 | None              |
| Wisconsin            |          | \$9,930 - \$0     | \$17,880 - \$0       | \$8,490 - \$0        | \$12,820 - \$0    |

\*These amounts represent the combined standard deduction and personal exemptions (excluding additional exemptions for dependents, elderly, and blind individuals), which are built into the tax tables.